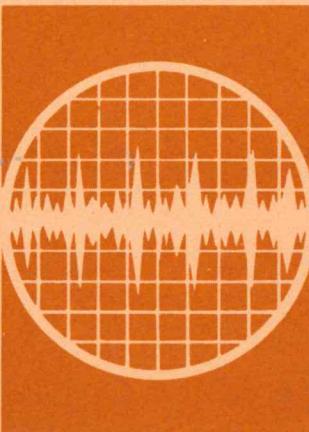
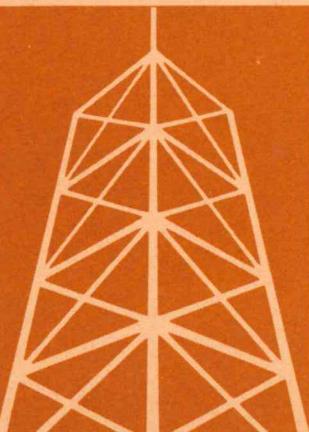
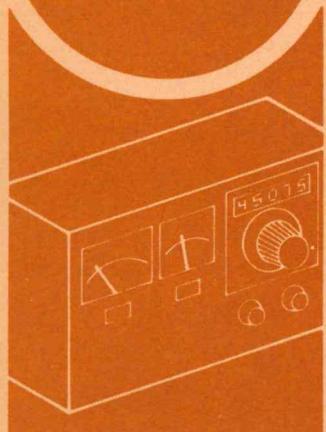


South Coast ELECTRONICS



Employees'
Earnings
Records

NAME

Martin Felsenfeld

A386-5



TO THE STUDENT

The following information will be needed as you complete each employee's earnings record and the payroll registers:

1. The payroll tax rates are:
 - FICA tax — 7% on first \$30,000 of earnings (both employee and employer).
 - State unemployment tax — 2.7% on first \$6,000 of earnings (employer only).
 - Federal unemployment tax — 0.7% on first \$6,000 of earnings (employer only).
2. To find the income tax deduction for each employee, use the partial Wage Bracket Withholding Table given at the back of this book. The number of exemptions for each employee is shown at the top of each earnings record.

EMPLOYEE'S

Name Berndt, Donald R.Address 941 W. Walnut St.Date of Birth August 17, 19--Anaheim, CA 92806-3083Telephone 637-1247Soc. Sec. No. 567-47-3175Married X

Pay Rate

Single _____

Weekly _____

Male XBiweekly \$550.00

Female _____

(\$575.00 as of June 22)

Monthly _____

Number of Withholding Allowances 4

Other Deductions:

AR — Accounts Receivable

UF — United Fund

		PAY PERIOD	TOTAL EARNINGS	CUMULATIVE TOTAL
QUARTER	DATE			
1	1st	Totals	385000	385000
2	2d	Apr. 13	550.00	4400.00
3		27	550.00	4950.00
4		May 11	550.00	5500.00
5		25	550.00	6050.00
6		June 8	550.00	6600.00
7		22	575.00	7175.00
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed December 2, 19-- Occupation Salesperson

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

FEDERAL INCOME TAX	DEDUCTIONS			NET AMOUNT PAID	1
	FICA TAX	UF	OTHER		
34860	26950	UF	3000	64810	320190
4980	3850	—	—	8830	46170
4980	3850	—	—	8830	46170
4980	3850	—	—	8830	46170
4980	3850	—	—	8830	46170
4980	3850	—	—	8830	46170
5340	4025	—	—	9365	48135
					8
					9
					10
					11
					12

EMPLOYEE'S

Name Davison, Mark L.Address 1008 W. Magnolia St.Date of Birth June 1, 19--Garden Grove, CA 92641-1862Telephone 539-4074Soc. Sec. No. 328-40-1992Married X

Pay Rate

Single _____

Weekly _____

Male XBiweekly \$775.00

Female _____

(\$815.00 as of June 22)

Monthly _____

Number of Withholding Allowances 5

Other Deductions:

AR — Accounts Receivable

UF — United Fund

1	QUARTER	DATE	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
			Totals			
2	2d	<u>Apr. 13</u>			<u>775.00</u>	<u>620000</u>
3		<u>27</u>			<u>775.00</u>	<u>697500</u>
4		<u>May 11</u>			<u>775.00</u>	<u>775000</u>
5		<u>25</u>			<u>775.00</u>	<u>852500</u>
6		<u>June 8</u>			<u>775.00</u>	<u>930000</u>
7		<u>22</u>			<u>815.00</u>	<u>1011500</u>
8						
9						
10						
11						
12						

EARNINGS RECORD

Date Employed July 16, 19-- Occupation Sales Manager

Date Employment Terminated Account Charged Sales Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL	
61110	37975	UF 5000	104085	438415 1
8730	5425	—	14155	63345 2
8730	5425	—	14155	63345 3
8730	5425	—	14155	63345 4
8730	5425	—	14155	63345 5
8730	5425	—	14155	63345 6
9690	5705	—	15395	66105 7
				8
				9
				10
				11
				12

EMPLOYEE'S

Name Espinoza, Robert R.

Address 631 Peachtree Circle
Fountain Valley, CA 92708-1698

Date of Birth December 19, 19--

Telephone 962-4631

Soc. Sec. No. 371-26-7019

Married

Pay Rate

Single _____

Weekly _____

Male Biweekly \$675.00
(\$715.00 as of June 22)

Female _____

Monthly _____

Number of Withholding Allowances 3

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	4725.00	4725.00
2	2d	Apr. 13	675.00	5400.00
3		27	675.00	6075.00
4		May 11	675.00	6750.00
5		25	675.00	7425.00
6		June 8	675.00	8100.00
7		22	715.00	8815.00
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed March 15, 19--

Occupation Asst. Sales Manager

Date Employment Terminated _____

Account Charged Sales Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL	
576.80	330.75	UF 50.00	957.55	376.745 1
824.0	472.5	—	129.65	545.35 2
824.0	472.5	—	129.65	545.35 3
824.0	472.5	—	129.65	545.35 4
824.0	472.5	—	129.65	545.35 5
824.0	472.5	—	129.65	545.35 6
914.0	500.5	—	141.45	573.55 7
				8
				9
				10
				11
				12

EMPLOYEE'S

Name Hoffman, Bradley C.Address 612 N. Oswego Ave., Apt. #18Date of Birth November 12, 19--Huntington Beach, CA 92646-4206Telephone 979-6311Soc. Sec. No. 542-48-4070Married X

Pay Rate

Single _____

Weekly _____

Male XBiweekly \$440.00
(\$465.00 as of January)

Female _____

Monthly _____

Number of Withholding Allowances 2

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	308000	308000
2	2d	Apr. 13	44000	352000
3		27	44000	396000
4		May 11	44000	440000
5		25	44000	484000
6		June 8	44000	528000
7		22	46500	574500
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed February 1, 19--

Occupation Salesperson--Shipping

Date Employment Terminated _____

Account Charged Sales Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID	1
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		
31990	21560	AR 200 00 UF 25 00	76050	231950	1
4570	3080	—	7650	36350	2
4570	3080	—	7650	36350	3
4570	3080	—	7650	36350	4
4570	3080	—	7650	36350	5
4570	3080	—	7650	36350	6
4930	3255	—	8185	38315	7
					8
					9
					10
					11
					12

EMPLOYEE'S

Name Mc Intosh, Sandra F.

Address 1964 N. Victoria St.
Costa Mesa, CA 92627-3812

Date of Birth October 31, 19--

Telephone 645-6620

Soc. Sec. No. 468-41-4729

Pay Rate

Single _____ **Weekly** _____

Biweekly \$320.00

Female **Monthly** _____

Number of Withholding Allowances 0

Other Deductions:

AR — Accounts Receivable

UF — United Fund

PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
QUARTER	DATE		
1	1st	Totals	64000
2	2d	Apr. 13	32000
3		27	32000
4		May 11	32000
5		25	32000
6		June 8	32000
7		22	32000
8			
9			
10			
11			
12			

EARNINGS RECORD

Date Employed March 2, 19-- Occupation Salesperson

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL	
7580	4480	UF 1500	12060	51940 1
3790	2240	—	6030	25970 2
3790	2240	—	6030	25970 3
3790	2240	—	6030	25970 4
3790	2240	—	6030	25970 5
3790	2240	—	6030	25970 6
3790	2240	—	6030	25970 7
				8
				9
				10
				11
				12

EMPLOYEE'SName Peterson, Karen B.Address 1840 S. Beachwood Ct.Date of Birth January 16, 19--Westminister, CA 92683-2881Telephone 892-2490Soc. Sec. No. 367-30-1976Married X

Pay Rate

Single _____

Weekly _____

Male _____

Biweekly \$480.00

Female X

Monthly _____

Number of Withholding Allowances 2

Other Deductions:

AR — Accounts Receivable

UF — United Fund

QUARTER	DATE	PAY PERIOD	TOTAL EARNINGS	CUMULATIVE TOTAL
		Totals		
1	1st		336000	336000
2	2d	Apr. 13	48000	384000
3		27	48000	432000
4		May 11	48000	480000
5		25	48000	528000
6		June 8	48000	576000
7		22	50000	626000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed September 3, 19-- Occupation Bookkeeper

Date Employment Terminated _____ Account Charged Office Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		
37030	23520 UF	2500	63050	272950	1
5290	3360	—	8650	39350	2
5290	3360	—	8650	39350	3
5290	3360	—	8650	39350	4
5290	3360	—	8650	39350	5
5290	3360	—	8650	39350	6
5690	3500	—	9190	40810	7
					8
					9
					10
					11
					12

EMPLOYEE'S

Name Tanaka, Daniel C.Address 704 W. Princeton Pl.Date of Birth March 24, 19--Santa Ana, CA 92704-4016Telephone 547-1035Soc. Sec. No. 547-39-6066Married X

Pay Rate

Single _____

Weekly _____

Male XBiweekly \$520.00

Female _____

(as of June 22) Monthly _____

Number of Withholding Allowances 2

(as of June 22)

Other Deductions:

AR — Accounts Receivable

UF — United Fund

		PAY PERIOD	TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	364000	364000
2	2d	Apr. 13	52000	416000
3		27	52000	468000
4		May 11	52000	520000
5		25	52000	572000
6		June 8	52000	624000
7		22	55000	679000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed August 1, 19-- Occupation Salesperson

Date Employment Terminated _____ Account Charged Sales Salaries Exp.

FEDERAL INCOME TAX	DEDUCTIONS			NET AMOUNT PAID
	FICA TAX	OTHER	TOTAL	
42770	25480 UF	2500	70750	293250 1
6110	3640	—	9750	42250 2
6110	3640	—	9750	42250 3
6110	3640	—	9750	42250 4
6110	3640	—	9750	42250 5
6110	3640	—	9750	42250 6
5720	3850	—	9570	45430 7
				8
				9
				10
				11
				12

EMPLOYEE'S

Name Tyler, Mildred R.Address 920 Zig Zag Way
Tustin, CA 92680-1480Date of Birth February 28, 19--
Telephone 544-2671Soc. Sec. No. 560-70-8132Married X

Pay Rate

Single _____

Weekly _____

Male _____

Biweekly \$410.00
(\$440.00 as of June 20)Female X

Monthly _____

Number of Withholding Allowances 1

Other Deductions:

AR — Accounts Receivable

UF — United Fund

	PAY PERIOD		TOTAL EARNINGS	CUMULATIVE TOTAL
	QUARTER	DATE		
1	1st	Totals	287000	287000
2	2d	Apr. 13	41000	328000
3		27	41000	369000
4		May 11	41000	410000
5		25	41000	451000
6		June 8	41000	492000
7		22	44000	536000
8				
9				
10				
11				
12				

EARNINGS RECORD

Date Employed September 12, 19-- Occupation Secretary

Date Employment Terminated _____ Account Charged Office Salaries Exp.

DEDUCTIONS				NET AMOUNT PAID	
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		
31780	20090	UF 3000	54870	232130	1
4540	2870	—	7410	33590	2
4540	2870	—	7410	33590	3
4540	2870	—	7410	33590	4
4540	2870	—	7410	33590	5
4540	2870	—	7410	33590	6
5260	3080	—	8340	35660	7
					8
					9
					10
					11
					12

WAGE BRACKET WITHHOLDING TABLE

MARRIED Persons — BIWEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —						
At least	But less than	0	1	2	3	4	5	6
The amount of income tax to be withheld shall be —								
250	260	24.40	18.60	12.90	7.10	1.30	0	0
260	270	26.20	20.10	14.40	8.60	2.80	0	0
270	280	28.00	21.60	15.90	10.10	4.30	0	0
280	290	29.80	23.10	17.40	11.60	5.80	.10	0
290	300	31.60	24.70	18.90	13.10	7.30	1.60	0
300	320	34.30	27.40	21.10	15.30	9.60	3.80	0
320	340	37.90	31.00	24.10	18.30	12.60	6.80	1.00
340	360	41.50	34.60	27.70	21.30	15.60	9.80	4.00
360	380	45.10	38.20	31.30	24.40	18.60	12.80	7.00
380	400	48.70	41.80	34.90	28.00	21.60	15.80	10.00
400	420	52.30	45.40	38.50	31.60	24.60	18.80	13.00
420	440	56.30	49.00	42.10	35.20	28.20	21.80	16.00
440	460	60.50	52.60	45.70	38.80	31.80	24.90	19.00
460	480	64.70	56.60	49.30	42.40	35.40	28.50	22.00
480	500	68.90	60.80	52.90	46.00	39.00	32.10	25.20
500	520	73.10	65.00	56.90	49.60	42.60	35.70	28.80
520	540	77.30	69.20	61.10	53.20	46.20	39.30	32.40
540	560	81.50	73.40	65.30	57.20	49.80	42.90	36.00
560	580	85.70	77.60	69.50	61.40	53.40	46.50	39.60
580	600	90.30	81.80	73.70	65.60	57.60	50.10	43.20

WAGE BRACKET WITHHOLDING TABLE

MARRIED Persons — BIWEEKLY Payroll Period

And the wages are —		And the number of withholding allowances claimed is —										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more
The amount of income tax to be withheld shall be —												
\$600	\$620	\$95.10	\$86.00	\$77.90	\$69.80	\$61.80	\$53.70	\$46.80	\$39.90	\$33.00	\$26.00	\$20.00
620	640	99.90	90.60	82.10	74.00	66.00	57.90	50.40	43.50	36.60	29.60	23.00
640	660	104.70	95.40	86.30	78.20	70.20	62.10	54.00	47.10	40.20	33.20	26.30
660	680	109.50	100.20	91.00	82.40	74.40	66.30	58.20	50.70	43.80	36.80	29.90
680	700	114.30	105.00	95.80	86.60	78.60	70.50	62.40	54.30	47.40	40.40	33.50
700	720	119.10	109.80	100.60	91.40	82.80	74.70	66.60	58.50	51.00	44.00	37.10
720	740	123.90	114.60	105.40	96.20	87.00	78.90	70.80	62.70	54.60	47.60	40.70
740	760	129.10	119.40	110.20	101.00	91.70	83.10	75.00	66.90	58.80	51.20	44.30
760	780	134.70	124.20	115.00	105.80	96.50	87.30	79.20	71.10	63.00	55.00	47.90
780	800	140.30	129.50	119.80	110.60	101.30	92.10	83.40	75.30	67.20	59.20	51.50
800	820	145.90	135.10	124.60	115.40	106.10	96.90	87.70	79.50	71.40	63.40	55.30
820	840	151.50	140.70	130.00	120.20	110.90	101.70	92.50	83.70	75.60	67.60	59.50
840	860	157.10	146.30	135.60	125.00	115.70	106.50	97.30	88.00	79.80	71.80	63.70
860	880	162.70	151.90	141.20	130.40	120.50	111.30	102.10	92.80	84.00	76.00	67.90
880	900	168.30	157.50	146.80	136.00	125.30	116.10	106.90	97.60	88.40	80.20	72.10
900	920	174.00	163.10	152.40	141.60	130.80	120.90	111.70	102.40	93.20	84.40	76.30
920	940	180.40	168.70	158.00	147.20	136.40	125.70	116.50	107.20	98.00	88.80	80.50
940	960	186.80	174.50	163.60	152.80	142.00	131.30	121.30	112.00	102.80	93.60	84.70
960	980	193.20	180.90	169.20	158.40	147.60	136.90	126.10	116.80	107.60	98.40	89.10
980	1,000	199.60	187.30	175.00	164.00	153.20	142.50	131.70	121.60	112.40	103.20	93.90

